IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 18TH JUNE 2007 / 28TH JYAISHTA 1929

WP(C).No. 18526 of 2007(E)

PETITIONER: PETITIONER

M/S.VAIRAM BROTHERS,1/537-A
EXHIBITION ROAD, WENT HILL,KOZHIKODE-5 REP.BY ITS
MANAGING PARTNER,A.VIJAYALAKSHMI.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS: RESPONDENTS
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1. ASSISTAZNT COMMISSIONER (KVAT)
SPECIAL CIRCLE-1,COMMERCIAL TAXES,
KOZHIKODE.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERICIAL TAXES,KOZHIKODE.

3. SALES TAX OFICER (RECOVERY)
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES,KOZHIKODE.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18526 of 2007

Dated, this the 18th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2002-03, there will be stay against Ext.P5 recovery proceedings till disposal of the appeal on petitioner remitting Rs. 4.5 lakhs within three months from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If payment is not made, entire arrears can be recovered during tendency of appeal and in that case appeal will be taken up in the usual course.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg